

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,	)	
Plaintiff,	)	
	)	
v.	)	Civil Action No. 1:15-cv-225-PJK-SCY
	)	
EDDIE CHAVEZ also known as EDDIE CHAVEZ,	)	
JR. as doing business as AUTO BODY EXPRESS,	)	
and VIRNA M. CHAVEZ,	)	
	)	
Defendants.	)	

DEFAULT JUDGMENT

The plaintiff, United States of America, under Fed. R. Civ. P. 55 (b)(2), has moved for judgment by default against defendants Eddie Chavez also known as Eddie Chavez, Jr., doing business as Auto Body Express, and Virna M. Chavez, to: (1) reduce to judgment against defendant Eddie Chavez for unpaid federal employment (Form 941) taxes for the periods ending September 30, 2004, December 31, 2004, January 31, 2005, and June 30, 2005, (2) foreclose federal tax liens against, and sell, certain real property located in Sandoval County, New Mexico, owned by the defendants, and (3) obtain, if appropriate, the 10% surcharge available under subchapter B or C of the Federal Debt Collection Procedure Act. Doc. 5.

The Court finds that on April 16, 2015, the defendants were personally served with the summons and a copy of the complaint. The Court also finds that an answer or other responsive pleading by each defendant was due on or before May 7, 2015. The Court further finds that the defendants have failed to file an answer, motion, or otherwise defend in this action. Because of the defendants' failure to timely plead or otherwise defend in this action, they are in default. Based on the motion for judgment by default, supporting documents, and the record in this case,

the Court is of the opinion that the motion should be granted and that judgment by default should be entered against the defendants.

It is therefore ORDERED that:

1. the Motion of United States for Default Judgment is GRANTED;
2. the plaintiff, United States of America, have and recover judgment against defendant Eddie Chavez also known as Eddie Chavez, Jr. doing business as Auto Body Express, for unpaid federal employment (Form 941) taxes for the periods ending September 30, 2004, December 31, 2004, January 31, 2005, and June 30, 2005, in the amount of \$35,953.31, as of March 9, 2015, plus interest and other additions to tax allowed by law accruing thereafter until paid;

3. the defendants Eddie Chavez and Virna Chavez are the owners of certain real property located at 64 Carmen Road NE, Rio Ranch, New Mexico (“the subject real property”), more particularly described as:

Lot Numbered twenty-four (24) in Block numbered One Hundred Fourteen (114) of Unit Seventeen (17), Rio Ranch Estates, Town of Alameda Grant, Sandoval County, New Mexico, as the same is shown and designated on Plat thereof, filed in the Office of the County Clerk of Sandoval County, New Mexico, on April 16, 1969, in the Rio Ranch Estates Plat Book No. 1, Page 85.

4. the United States has valid and subsisting federal tax liens against defendant Eddie Chavez that attach to and encumber the subject real property;

5. the federal tax liens be foreclosed against defendant Eddie Chavez’s interest in the subject real property described in paragraph 3 above and the subject real property be sold free and clear of any rights, titles, liens, claims, or interests of any of the parties to this actions with the sale proceeds being paid first to the costs of the sale and then to the parties in the order of their priority of interest in the property; and

6. the United States recover its costs of this action.

DATED July 10, 2015.

/s/ Paul Kelly, Jr.  
UNITED STATES CIRCUIT JUDGE  
Sitting by Designation